

## ABSTRAK

Penelitian ini bertujuan untuk menguji dan menganalisis Pengaruh Profitabilitas dan *Sales Growth* Terhadap *Tax Avoidance* dengan *Corporate Governance* Sebagai Variabel Moderasi. Objek penelitian ini adalah perusahaan sektor pertambangan yang terdaftar di Bursa Efek Indonesia (BEI) periode 2017-2021. Dengan jumlah sampel penelitian 22 perusahaan setiap tahunnya dan menggunakan teknik *purposive sampling*. Analisis data yang digunakan adalah *Moderate Regression Analysis* (MRA) dengan bantuan program aplikasi SPSS versi 26. Hasil penelitian ini menunjukkan bahwa profitabilitas berpengaruh positif signifikan terhadap *tax avoidance*, *sales growth* berpengaruh negatif signifikan terhadap *tax avoidance*. *Corporate governance* dapat memoderasi hubungan antara profitabilitas terhadap *tax avoidance*. *Corporate governance* tidak dapat memoderasi hubungan antara *sales growth* terhadap *tax avoidance*.

**Kata kunci:** *Tax Avoidance, Profitabilitas, Sales Growth, Corporate Governance*



## ***ABSTRACT***

*This study aims to determine and analyze the effect of profitability and Sales Growth on Tax Avoidance with Corporate Governance as a moderating variable. The object of this research is mining sector companies listed on the Indonesia Stock Exchange (IDX) for the period 2017-2021. The total sample of 22 companies each year and using a purposive sampling technique. The data analysis used was Moderate Regression Analysis (MRA) with the help of the SPSS version 26 application program. The results of this study indicate that profitability has a significant positive effect on tax avoidance, sales growth has a significant negative effect on tax avoidance. Corporate governance can moderate the relationship between profitability and tax avoidance. Corporate governance cannot moderate the relationship between sales growth and tax avoidance.*

***Keywords: Tax Avoidance, Profitability, Sales Growth, Corporate Governance***

